

UNIFIED SCHOOL DISTRICT NO. 424
Mullinville, Kansas 67109

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS

Financial Statements
For the Year Ended June 30, 2010

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 424
Mullinville, Kansas 67109

We have audited the accompanying primary government financial statements of Unified School District No. 424, Mullinville, Kansas, as of and for the year ended June 30, 2010, which collectively comprise the basic financial statements of the District's primary government as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial (and summarized) comparative financial information has been derived from the District's June 30, 2009 financial statements and, in our report dated September 25, 2009, we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the District's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the District's primary government unless the District also issues financial statements for the financial reporting entity that include the financial data for its component units. The District has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, Unified School District No. 424, Mullinville, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 424, Mullinville, Kansas as of June 30, 2010, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Unified School District No. 424, Mullinville, Kansas, as of June 30, 2010 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

August 31, 2010

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2010

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Funds:		
General Fund	\$ (120,652.00)	\$ 0.00
Supplemental General Fund	43,609.00	0.00
Special Revenue Funds:		
At-Risk Fund	32,865.43	0.00
Virtual Education Fund	61,424.84	293.44
Capital Outlay Fund	399,177.88	0.00
Food Service Fund	24,474.70	0.00
Professional Development Fund	4,018.91	0.00
Parent Education Program Fund	(470.00)	0.00
Special Education Fund	161,962.19	0.00
Vocational Education Fund	0.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	144,583.72	0.00
Recreation Commission Fund	44,540.00	0.00
Title I Fund	0.00	0.00
Title II - A Fund	0.00	0.00
Title II - D Fund	0.00	0.00
REAP Grant Fund	(1,949.50)	0.00
Safe / Drug Free Schools Fund	0.00	0.00
Kan-Ed Grant Fund	0.00	0.00
KLN Grant Fund	0.00	0.00
School Preparedness Fund	0.00	0.00
District Activity Funds	3,666.44	0.00
Fiduciary Type Funds:		
Private-purpose Trust Fund:		
Scholarship Fund	977.40	0.00
Total Primary Government (Excluding Agency Funds-Memorandum Only)	<u>\$ 798,229.01</u>	<u>\$ 293.44</u>

The notes to the financial statements are an integral part of this statement.

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
\$ 1,659,533.67	\$ 1,649,533.67	\$ (110,652.00)	\$ 16,000.27	\$ (94,651.73)
504,523.19	499,749.00	48,383.19	75,361.30	123,744.49
19,226.13	52,091.56	0.00	0.00	0.00
1,070,437.03	728,717.80	403,437.51	26,643.87	430,081.38
24,116.97	8,785.48	414,509.37	1,100.18	415,609.55
61,703.71	86,178.41	0.00	18.88	18.88
393.00	4,015.00	396.91	3,890.00	4,286.91
470.00	0.00	0.00	0.00	0.00
59,331.00	88,735.47	132,557.72	0.00	132,557.72
401.20	401.20	0.00	0.00	0.00
27,805.30	27,805.30	0.00	0.00	0.00
15,495.08	0.00	160,078.80	0.00	160,078.80
58,991.24	67,581.03	35,950.21	0.00	35,950.21
59,459.00	59,459.00	0.00	495.00	495.00
4,665.00	4,665.00	0.00	0.00	0.00
1,104.00	1,104.00	0.00	0.00	0.00
20,738.50	18,789.00	0.00	0.00	0.00
985.00	985.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	2,435.78	(2,435.78)	0.00	(2,435.78)
500.00	500.00	0.00	0.00	0.00
20,324.06	18,504.04	5,486.46	0.00	5,486.46
1,000.00	977.40	1,000.00	0.00	1,000.00
<u>\$ 3,611,203.08</u>	<u>\$ 3,321,013.14</u>	<u>\$ 1,088,712.39</u>	<u>\$ 123,509.50</u>	<u>\$ 1,212,221.89</u>

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2010

Balance to be accounted for:	<u>\$ 1,212,221.89</u>
Composition of Cash:	
Board Accounts:	
NOW Account - Haviland State Bank, Mullinville, Kansas	\$ 186,809.72
Less Outstanding Checks	(66,339.86)
MMA Account - Haviland State Bank, Mullinville, Kansas	1,085,265.57
Activity Fund Account:	
NOW Account - Haviland State Bank, Mullinville, Kansas (Reconciled)	<u>7,441.01</u>
Total Cash	1,213,176.44
Total Agency Funds per Statement 4	<u>(954.55)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 1,212,221.89</u>

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended June 30, 2010

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 1,639,303.00	\$ (38,515.00)
Supplemental General Fund	499,749.00	0.00
Special Revenue Funds:		
At-Risk Fund	150,000.00	XXXXXXXXXX
Virtual Education Fund	840,000.00	XXXXXXXXXX
Capital Outlay Fund	438,748.00	XXXXXXXXXX
Food Service Fund	121,500.00	XXXXXXXXXX
Professional Development Fund	12,500.00	XXXXXXXXXX
Parent Education Program Fund	7,700.00	XXXXXXXXXX
Special Education Fund	270,000.00	XXXXXXXXXX
Vocational Education Fund	1,136.00	XXXXXXXXXX
KPERs Special Retirement Fund	56,149.00	XXXXXXXXXX
Recreation Commission Fund	110,000.00	XXXXXXXXXX

The notes to the financial statements are an integral part of this statement.

Statement 2

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
\$ 48,746.00	\$ 1,649,534.00	\$ 1,649,533.67	\$ (0.33)
0.00	499,749.00	499,749.00	0.00
0.00	150,000.00	52,091.56	(97,908.44)
0.00	840,000.00	728,717.80	(111,282.20)
0.00	438,748.00	8,785.48	(429,962.52)
0.00	121,500.00	86,178.41	(35,321.59)
0.00	12,500.00	4,015.00	(8,485.00)
0.00	7,700.00	0.00	(7,700.00)
0.00	270,000.00	88,735.47	(181,264.53)
0.00	1,136.00	401.20	(734.80)
0.00	56,149.00	27,805.30	(28,343.70)
0.00	110,000.00	67,581.03	(42,418.97)

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 561,086.75	\$ 570,153.19	\$ 535,965.00	\$ 34,188.19
Delinquent Tax	3,487.68	0.00	2,823.00	(2,823.00)
Mineral Tax	7,739.30	1,236.48	7,000.00	(5,763.52)
Local Sources:				
Reimbursed Expenses	36,846.50	48,746.00	0.00	48,746.00
State Aid:				
Equalization Aid	753,405.00	892,992.00	930,359.00	(37,367.00)
Machinery & Equipment Aid	128.12	0.00	0.00	0.00
Special Education Aid	55,465.00	78,250.00	95,000.00	(16,750.00)
Federal Aid:				
ARRA	0.00	68,156.00	68,156.00	0.00
Total Cash Receipts	<u>1,418,158.35</u>	<u>1,659,533.67</u>	<u>\$ 1,639,303.00</u>	<u>\$ 20,230.67</u>
Expenditures				
Instruction	274,390.53	380,446.74	312,707.00	67,739.74
Student Support Services	383.91	0.00	500.00	(500.00)
Instructional Support Staff	13,812.39	14,937.47	14,800.00	137.47
General Administration	57,141.05	77,325.96	60,450.00	16,875.96
School Administration	43,905.88	47,075.36	45,750.00	1,325.36
Operations & Maintenance	79,519.19	57,569.21	84,200.00	(26,630.79)
Transportation Supervision	9,656.44	12,130.78	11,100.00	1,030.78
Vehicle Operating Service	60,708.35	61,431.99	62,700.00	(1,268.01)
Vehicle & Maintenance Service	1,590.51	2,435.30	2,000.00	435.30
Other Support Services	11,029.26	15,404.86	12,250.00	3,154.86
Community Service Operations	10,073.71	13,377.27	10,000.00	3,377.27
Operating Transfers	920,474.81	967,398.73	1,022,846.00	(55,447.27)
Adjustment to Comply with Legal Max			<u>(38,515.00)</u>	<u>38,515.00</u>
Legal General Fund Budget	1,482,686.03	1,649,533.67	1,600,788.00	48,745.67
Adjustment for Qualifying Budget Credits			<u>48,746.00</u>	<u>(48,746.00)</u>
Total Expenditures	<u>1,482,686.03</u>	<u>1,649,533.67</u>	<u>\$ 1,649,534.00</u>	<u>\$ (0.33)</u>
Receipts Over (Under) Expenditures	(64,527.68)	10,000.00		
Unencumbered Cash, Beginning	<u>(56,124.32)</u>	<u>(120,652.00)</u>		
Unencumbered Cash, Ending	<u>\$ (120,652.00)</u>	<u>\$ (110,652.00)</u>	- See Note 3	

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
SUPPLEMENTAL GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 375,299.24	\$ 496,814.71	\$ 445,893.00	\$ 50,921.71
Delinquent Tax	2,549.48	0.00	1,892.00	(1,892.00)
Motor Veh./16-20M Veh. Tax	8,131.44	7,598.32	8,187.00	(588.68)
Recreational Vehicle Tax	123.13	110.16	168.00	(57.84)
State Aid:				
Machinery & Equipment Aid	80.86	0.00	0.00	0.00
Total Cash Receipts	<u>386,184.15</u>	<u>504,523.19</u>	<u>\$ 456,140.00</u>	<u>\$ 48,383.19</u>
Expenditures				
Instruction:				
Purchased Professional Services	70,104.88	128,693.00	75,000.00	53,693.00
Supplies	2,169.51	5,715.60	5,000.00	715.60
Property (Equip & Furn)	1,281.63	0.00	2,000.00	(2,000.00)
Other	1,408.35	385.49	164,323.00	(163,937.51)
Instructional Support Staff:				
Supplies	806.34	0.00	0.00	0.00
Other	0.00	14.31	0.00	14.31
General Administration:				
Purchased Professional Services	1,814.00	360.00	2,000.00	(1,640.00)
Purchased Property Services	80.00	110.00	100.00	10.00
Other Purchased Services	18,967.63	4,678.43	26,000.00	(21,321.57)
Supplies	1,788.69	291.66	5,000.00	(4,708.34)
Property (Equip & Furn)	231.22	0.00	0.00	0.00
Other	4,423.92	232.87	5,000.00	(4,767.13)
School Administration:				
Other Purchased Services	1,054.65	1,363.98	2,000.00	(636.02)
Supplies	1,580.44	185.69	2,000.00	(1,814.31)
Other	0.00	14.13	0.00	14.13
Operations & Maintenance:				
Purchased Property Services	13,042.79	11,114.56	19,000.00	(7,885.44)
Supplies	56,972.56	36,642.13	70,000.00	(33,357.87)
Property (Equip & Furn)	7,860.08	27,821.12	10,000.00	17,821.12
Other	9,296.14	27,732.09	10,000.00	17,732.09

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Transportation Supervision:				
Other Purchased Services	6,328.28	5,000.00	10,000.00	(5,000.00)
Motor Fuel	21,707.67	31,449.32	25,000.00	6,449.32
Other	16,894.19	6,683.78	20,000.00	(13,316.22)
Operating Transfers:				
To Virtual Education	120,942.00	197,491.71	0.00	197,491.71
To Food Service	20,000.00	13,769.13	21,000.00	(7,230.87)
To Professional Development	0.00	0.00	8,088.00	(8,088.00)
To Parent Education	0.00	0.00	5,200.00	(5,200.00)
To Special Education	0.00	0.00	13,038.00	(13,038.00)
Total Expenditures	<u>378,754.97</u>	<u>499,749.00</u>	<u>\$ 499,749.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	7,429.18	4,774.19		
Unencumbered Cash, Beginning	<u>36,179.82</u>	<u>43,609.00</u>		
Unencumbered Cash, Ending	<u>\$ 43,609.00</u>	<u>\$ 48,383.19</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
AT-RISK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From General	\$ 15,000.00	\$ 19,226.13	\$ 117,135.00	\$ (97,908.87)
Total Cash Receipts	<u>15,000.00</u>	<u>19,226.13</u>	<u>\$ 117,135.00</u>	<u>\$ (97,908.87)</u>
Expenditures				
Instruction:				
Salaries	12,749.15	24,183.40	65,000.00	(40,816.60)
Employee Benefits	4,289.02	2,546.62	16,000.00	(13,453.38)
Purchased Professional Services	20,000.00	22,883.68	20,000.00	2,883.68
Other Purchased Services	0.00	0.00	5,000.00	(5,000.00)
Supplies	2,509.69	1,810.06	6,000.00	(4,189.94)
Property (Equip & Furn)	640.60	0.00	5,000.00	(5,000.00)
Other	120.00	67.50	33,000.00	(32,932.50)
Vehicle Operating Service:				
Salaries	0.00	558.98	0.00	558.98
Employee Benefits	<u>0.00</u>	<u>41.32</u>	<u>0.00</u>	<u>41.32</u>
Total Expenditures	<u>40,308.46</u>	<u>52,091.56</u>	<u>\$ 150,000.00</u>	<u>\$ (97,908.44)</u>
Receipts Over (Under) Expenditures	(25,308.46)	(32,865.43)		
Unencumbered Cash, Beginning	<u>58,173.89</u>	<u>32,865.43</u>		
Unencumbered Cash, Ending	<u>\$ 32,865.43</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
VIRTUAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers:				
From General	\$ 653,458.00	\$ 872,945.32	\$ 778,575.00	\$ 94,370.32
From Supplemental General	<u>120,942.00</u>	<u>197,491.71</u>	<u>0.00</u>	<u>197,491.71</u>
Total Cash Receipts	<u>774,400.00</u>	<u>1,070,437.03</u>	<u>\$ 778,575.00</u>	<u>\$ 291,862.03</u>
Expenditures				
Instruction:				
Salaries	88,878.74	214,795.72	125,000.00	89,795.72
Employee Benefits	22,415.53	56,214.33	32,660.00	23,554.33
Purchased Professional Services	197,967.08	21,042.74	214,000.00	(192,957.26)
Other Purchased Services	14,920.78	8,314.78	21,000.00	(12,685.22)
Supplies	3,306.34	5,284.15	4,000.00	1,284.15
Property (Equip & Furn)	21,615.58	2,186.44	25,000.00	(22,813.56)
Other	8,646.77	30,218.20	12,000.00	18,218.20
School Administration:				
Salaries	176,976.55	200,902.50	195,500.00	5,402.50
Employee Benefits	38,593.86	45,826.28	43,300.00	2,526.28
Purchased Professional Services	7,082.00	6,668.97	1,000.00	5,668.97
Other Purchased Services	7,457.74	70.00	17,600.00	(17,530.00)
Supplies	9,359.51	5,362.89	10,000.00	(4,637.11)
Property (Equip & Furn)	10,319.40	2,366.24	14,000.00	(11,633.76)
Other	13,173.34	28,291.69	13,500.00	14,791.69
Operations & Maintenance:				
Salaries	8,142.96	17,873.50	9,000.00	8,873.50
Employee Benefits	731.24	2,080.26	2,200.00	(119.74)
Purchased Property Services	1,121.82	2,583.74	8,650.00	(6,066.26)
Supplies	7,602.35	14,896.27	12,500.00	2,396.27
Other	524.50	0.00	500.00	(500.00)
Other Support Services:				
Salaries	57,404.05	53,611.49	60,000.00	(6,388.51)
Employee Benefits	8,337.84	8,516.12	6,690.00	1,826.12
Purchased Professional Services	1,545.62	0.00	1,500.00	(1,500.00)
Supplies	1,238.00	1,215.53	2,400.00	(1,184.47)
Property (Equip & Furn)	<u>5,613.56</u>	<u>395.96</u>	<u>8,000.00</u>	<u>(7,604.04)</u>
Total Expenditures	<u>712,975.16</u>	<u>728,717.80</u>	<u>\$ 840,000.00</u>	<u>\$ (111,282.20)</u>

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
VIRTUAL EDUCATION FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	61,424.84	341,719.23		
Unencumbered Cash, Beginning	0.00	61,424.84		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>293.44</u>		
Unencumbered Cash, Ending	<u>\$ 61,424.84</u>	<u>\$ 403,437.51</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 114,009.81	\$ 419.08	\$ 376.00	\$ 43.08
Delinquent Tax	788.79	0.00	575.00	(575.00)
Motor Veh./16-20M Veh. Tax	2,528.07	2,418.12	2,566.00	(147.88)
Recreational Vehicle Tax	38.94	35.08	53.00	(17.92)
Local Sources:				
Interest on Idle Funds	5,067.59	4,624.80	6,000.00	(1,375.20)
Other Revenue from Local Sources	30,128.32	16,619.89	30,000.00	(13,380.11)
State Aid:				
Machinery & Equipment Aid	25.49	0.00	0.00	0.00
Total Cash Receipts	<u>152,587.01</u>	<u>24,116.97</u>	<u>\$ 39,570.00</u>	<u>\$ (15,453.03)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	2,912.00	995.00	150,000.00	(149,005.00)
Instructional Support Staff:				
Property (Equip & Furn)	0.00	4,896.80	0.00	4,896.80
General Administration:				
Property (Equip & Furn)	1,052.15	420.00	5,000.00	(4,580.00)
School Administration:				
Property (Equip & Furn)	379.99	680.18	5,000.00	(4,319.82)
Operations & Maintenance:				
Property (Equip & Furn)	1,379.10	427.50	15,000.00	(14,572.50)
Transportation:				
Property (Equip & Buses)	14,700.00	0.00	100,000.00	(100,000.00)
Facility Acquis. & Constr. Services:				
Repair & Remodeling	23,341.82	1,366.00	50,000.00	(48,634.00)
Other	<u>0.00</u>	<u>0.00</u>	<u>113,748.00</u>	<u>(113,748.00)</u>
Total Expenditures	<u>43,765.06</u>	<u>8,785.48</u>	<u>\$ 438,748.00</u>	<u>\$ (429,962.52)</u>
Receipts Over (Under) Expenditures	108,821.95	15,331.49		
Unencumbered Cash, Beginning	<u>290,355.93</u>	<u>399,177.88</u>		
Unencumbered Cash, Ending	<u>\$ 399,177.88</u>	<u>\$ 414,509.37</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
FOOD SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Interest on Idle Funds	\$ 7,939.35	\$ 8,556.59	\$ 8,000.00	\$ 556.59
Food Sales	7,978.00	15,650.81	9,991.00	5,659.81
Other Revenue from Local Sources	3,228.85	1,637.75	5,512.00	(3,874.25)
State Aid:				
State Food Assistance	281.53	433.05	369.00	64.05
Federal Aid:				
Child Nutrition Program	19,974.99	21,656.38	21,153.00	503.38
Operating Transfers:				
From General	26,000.00	0.00	31,000.00	(31,000.00)
From Supplemental General	<u>20,000.00</u>	<u>13,769.13</u>	<u>21,000.00</u>	<u>(7,230.87)</u>
Total Cash Receipts	<u>85,402.72</u>	<u>61,703.71</u>	<u>\$ 97,025.00</u>	<u>\$ (35,321.29)</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	2,520.00	0.00	3,000.00	(3,000.00)
Food Service Operation:				
Salaries	27,972.86	28,368.91	30,000.00	(1,631.09)
Employee Benefits	7,263.64	6,955.10	8,500.00	(1,544.90)
Food & Supplies	43,909.98	43,267.46	50,000.00	(6,732.54)
Property (Equip & Furn)	4,469.24	6,395.84	5,000.00	1,395.84
Other	<u>966.33</u>	<u>1,191.10</u>	<u>25,000.00</u>	<u>(23,808.90)</u>
Total Expenditures	<u>87,102.05</u>	<u>86,178.41</u>	<u>\$ 121,500.00</u>	<u>\$ (35,321.59)</u>
Receipts Over (Under) Expenditures	(1,699.33)	(24,474.70)		
Unencumbered Cash, Beginning	<u>26,174.03</u>	<u>24,474.70</u>		
Unencumbered Cash, Ending	<u>\$ 24,474.70</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid:				
Inservice Aid	\$ 262.00	\$ 393.00	\$ 0.00	\$ 393.00
Operating Transfer:				
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>8,088.00</u>	<u>(8,088.00)</u>
Total Cash Receipts	<u>262.00</u>	<u>393.00</u>	<u>\$ 8,088.00</u>	<u>\$ (7,695.00)</u>
Expenditures				
Instructional Support Staff:				
Salaries	472.00	0.00	1,000.00	(1,000.00)
Employee Benefits	25.19	0.00	300.00	(300.00)
Purchased Professional Services	4,230.00	2,000.00	6,200.00	(4,200.00)
Other Purchased Services	<u>0.00</u>	<u>2,015.00</u>	<u>5,000.00</u>	<u>(2,985.00)</u>
Total Expenditures	<u>4,727.19</u>	<u>4,015.00</u>	<u>\$ 12,500.00</u>	<u>\$ (8,485.00)</u>
Receipts Over (Under) Expenditures	(4,465.19)	(3,622.00)		
Unencumbered Cash, Beginning	<u>8,484.10</u>	<u>4,018.91</u>		
Unencumbered Cash, Ending	<u>\$ 4,018.91</u>	<u>\$ 396.91</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
PARENT EDUCATION PROGRAM FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid:				
Parent Education Aid	\$ 2,137.00	\$ 470.00	\$ 2,500.00	\$ (2,030.00)
Operating Transfers:				
From General	1,695.20	0.00	0.00	0.00
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>5,200.00</u>	<u>(5,200.00)</u>
Total Cash Receipts	<u>3,832.20</u>	<u>470.00</u>	<u>\$ 7,700.00</u>	<u>\$ (7,230.00)</u>
Expenditures				
Student Support Services:				
Salaries	2,911.78	0.00	5,500.00	(5,500.00)
Employee Benefits	225.63	0.00	600.00	(600.00)
Other Purchased Services	201.92	0.00	250.00	(250.00)
Supplies	717.97	0.00	1,000.00	(1,000.00)
Property (Equip & Furn)	45.71	0.00	50.00	(50.00)
Other	45.00	0.00	50.00	(50.00)
Instructional Support Staff:				
Other Purchased Services	<u>154.19</u>	<u>0.00</u>	<u>250.00</u>	<u>(250.00)</u>
Total Expenditures	<u>4,302.20</u>	<u>0.00</u>	<u>\$ 7,700.00</u>	<u>\$ (7,700.00)</u>
Receipts Over (Under) Expenditures	(470.00)	470.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>(470.00)</u>		
Unencumbered Cash, Ending	<u>\$ (470.00)</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
SPECIAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers:				
From General	\$ 177,314.61	\$ 59,331.00	\$ 95,000.00	\$ (35,669.00)
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>13,038.00</u>	<u>(13,038.00)</u>
Total Cash Receipts	<u>177,314.61</u>	<u>59,331.00</u>	<u>\$ 108,038.00</u>	<u>\$ (48,707.00)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	27,183.00	28,747.00	29,000.00	(253.00)
Flow-thru	69,596.00	58,547.00	75,000.00	(16,453.00)
Other	212.50	0.00	150,000.00	(150,000.00)
Other Student Transportation Service:				
Salaries	3,486.27	958.91	9,000.00	(8,041.09)
Employee Benefits	265.52	72.56	1,000.00	(927.44)
Other Purchased Services	62.00	10.00	1,000.00	(990.00)
Supplies	<u>2,979.07</u>	<u>400.00</u>	<u>5,000.00</u>	<u>(4,600.00)</u>
Total Expenditures	<u>103,784.36</u>	<u>88,735.47</u>	<u>\$ 270,000.00</u>	<u>\$ (181,264.53)</u>
Receipts Over (Under) Expenditures	73,530.25	(29,404.47)		
Unencumbered Cash, Beginning	<u>88,431.94</u>	<u>161,962.19</u>		
Unencumbered Cash, Ending	<u>\$ 161,962.19</u>	<u>\$ 132,557.72</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
VOCATIONAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From General	\$ 0.00	\$ 401.20	\$ 1,136.00	\$ (734.80)
Total Cash Receipts	<u>0.00</u>	<u>401.20</u>	<u>\$ 1,136.00</u>	<u>\$ (734.80)</u>
Expenditures				
Instruction:				
Salaries	0.00	0.00	1,136.00	(1,136.00)
Purchased Professional Services	<u>0.00</u>	<u>401.20</u>	<u>0.00</u>	<u>401.20</u>
Total Expenditures	<u>0.00</u>	<u>401.20</u>	<u>\$ 1,136.00</u>	<u>\$ (734.80)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
KPERs SPECIAL RETIREMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid:				
KPERs	\$ 44,212.04	\$ 27,805.30	\$ 56,149.00	\$ (28,343.70)
Total Cash Receipts	<u>44,212.04</u>	<u>27,805.30</u>	<u>\$ 56,149.00</u>	<u>\$ (28,343.70)</u>
Expenditures				
Instruction:				
Employee Benefits	15,237.38	13,380.29	19,351.00	(5,970.71)
Instructional Support Staff:				
Employee Benefits	2,000.00	445.01	2,540.00	(2,094.99)
General Administration:				
Employee Benefits	3,500.00	200.00	4,445.00	(4,245.00)
School Administration:				
Employee Benefits	12,874.66	9,100.00	16,351.00	(7,251.00)
Other Support Services:				
Employee Benefits	1,800.00	1,700.00	2,286.00	(586.00)
Operations & Maintenance:				
Employee Benefits	3,800.00	1,580.00	4,826.00	(3,246.00)
Student Transportation Services:				
Employee Benefits	2,500.00	800.00	3,175.00	(2,375.00)
Food Service:				
Employee Benefits	<u>2,500.00</u>	<u>600.00</u>	<u>3,175.00</u>	<u>(2,575.00)</u>
Total Expenditures	<u>44,212.04</u>	<u>27,805.30</u>	<u>\$ 56,149.00</u>	<u>\$ (28,343.70)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>	- See Note 3	

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
CONTINGENCY RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Operating Transfer:		
From General	\$ 47,007.00	\$ 15,495.08
Total Cash Receipts	47,007.00	15,495.08
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	47,007.00	15,495.08
Unencumbered Cash, Beginning	97,576.72	144,583.72
Unencumbered Cash, Ending	\$ 144,583.72	\$ 160,078.80

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
RECREATION COMMISSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 56,990.78	\$ 57,764.67	\$ 54,473.00	\$ 3,291.67
Delinquent Tax	395.77	0.00	287.00	(287.00)
Motor Veh./16-20M Veh. Tax	1,263.81	1,209.05	1,284.00	(74.95)
Recreational Vehicle Tax	19.47	17.52	26.00	(8.48)
Other Revenue from Local Sources	0.00	0.00	10,000.00	(10,000.00)
State Aid:				
Machinery & Equipment Aid	12.75	0.00	0.00	0.00
Total Cash Receipts	<u>58,682.58</u>	<u>58,991.24</u>	<u>\$ 66,070.00</u>	<u>\$ (7,078.76)</u>
Expenditures				
Community Service	<u>57,000.00</u>	<u>67,581.03</u>	<u>110,000.00</u>	<u>(42,418.97)</u>
Total Expenditures	<u>57,000.00</u>	<u>67,581.03</u>	<u>\$ 110,000.00</u>	<u>\$ (42,418.97)</u>
Receipts Over (Under) Expenditures	1,682.58	(8,589.79)		
Unencumbered Cash, Beginning	<u>42,857.42</u>	<u>44,540.00</u>		
Unencumbered Cash, Ending	<u>\$ 44,540.00</u>	<u>\$ 35,950.21</u>		

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
TITLE I FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 54,968.00	\$ 59,459.00
Total Cash Receipts	54,968.00	59,459.00
Expenditures		
Instruction:		
Salaries	29,302.09	37,372.82
Employee Benefits	11,752.79	18,127.57
Other Purchased Services	1,756.86	2,064.51
Supplies	6,408.38	1,894.10
Student Support Services:		
Purchased Professional Services	5,500.00	0.00
Student Transportation Services:		
Other Purchased Services	247.88	0.00
Total Expenditures	54,968.00	59,459.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
TITLE II - A FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 4,745.00	\$ 4,665.00
Total Cash Receipts	4,745.00	4,665.00
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	2,750.00	4,665.00
Other Purchased Services	15.41	0.00
Supplies	1,979.59	0.00
Total Expenditures	4,745.00	4,665.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
TITLE II - D FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 525.00	\$ 319.00
ARRA	0.00	785.00
Total Cash Receipts	525.00	1,104.00
Expenditures		
Instructional Support Staff:		
Supplies	525.00	1,104.00
Total Expenditures	525.00	1,104.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
REAP GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
US Dept of Education	\$ 18,425.00	\$ 20,738.50
Total Cash Receipts	<u>18,425.00</u>	<u>20,738.50</u>
Expenditures		
Instruction:		
Purchased Professional Services	745.63	16,530.00
Other Purchased Services	1,949.50	2,200.00
Supplies	0.00	59.00
Property (Equip & Furn)	<u>17,679.37</u>	<u>0.00</u>
Total Expenditures	<u>20,374.50</u>	<u>18,789.00</u>
Receipts Over (Under) Expenditures	(1,949.50)	1,949.50
Unencumbered Cash, Beginning	<u>0.00</u>	<u>(1,949.50)</u>
Unencumbered Cash, Ending	<u><u>\$ (1,949.50)</u></u>	<u><u>\$ 0.00</u></u>

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
SAFE / DRUG FREE SCHOOLS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 884.00	\$ 985.00
Total Cash Receipts	884.00	985.00
Expenditures		
Instruction:		
Other Purchased Services	550.00	0.00
Supplies	334.00	985.00
Total Expenditures	884.00	985.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
KAN-ED GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
State Sources:		
State Grant	\$ 1,100.00	\$ 0.00
Total Cash Receipts	1,100.00	0.00
Expenditures		
Instruction:		
Property (Equip & Furn)	1,100.00	0.00
Total Expenditures	1,100.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
KLN GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
Instruction:		
Other Purchased Services	0.00	2,435.78
Total Expenditures	0.00	2,435.78
Receipts Over (Under) Expenditures	0.00	(2,435.78)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	\$ 0.00	\$ (2,435.78)

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
SCHOOL PREPAREDNESS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 500.00
Total Cash Receipts	0.00	500.00
Expenditures		
Instruction:		
Supplies	0.00	500.00
Total Expenditures	0.00	500.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
SCHOLARSHIP FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Actual
Cash Receipts		
Other Revenue From Local Sources	\$ 749.18	\$ 1,000.00
Total Cash Receipts	<u>749.18</u>	<u>1,000.00</u>
Expenditures		
Scholarships	<u>1,000.00</u>	<u>977.40</u>
Total Expenditures	<u>1,000.00</u>	<u>977.40</u>
Receipts Over (Under) Expenditures	(250.82)	22.60
Unencumbered Cash, Beginning	<u>1,228.22</u>	<u>977.40</u>
Unencumbered Cash, Ending	<u><u>\$ 977.40</u></u>	<u><u>\$ 1,000.00</u></u>

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
AGENCY FUNDS

Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2010

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Mullinville Schools:				
Student Council	\$ 954.55	\$ 0.00	\$ 0.00	\$ 954.55
Total Mullinville Schools	<u>\$ 954.55</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 954.55</u>

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
DISTRICT ACTIVITY FUNDS
For the Year Ended June 30, 2010

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures
Mullinville Schools:				
Student Activities	\$ 3,117.67	\$ 0.00	\$ 19,373.16	\$ 17,601.19
Annual	112.47	0.00	0.00	0.00
Library	8.52	0.00	13.64	0.00
At Risk	315.22	0.00	0.00	0.00
Athletics	112.56	0.00	30.47	0.00
Sales Tax	0.00	0.00	876.32	872.38
Interest	<u>0.00</u>	<u>0.00</u>	<u>30.47</u>	<u>30.47</u>
Total District Activity Funds	<u>\$ 3,666.44</u>	<u>\$ 0.00</u>	<u>\$ 20,324.06</u>	<u>\$ 18,504.04</u>

The notes to the financial statements are an integral part of this statement.

Statement 5

Add:		
Ending	Outstanding	
Unencumbered	Encumbrances	
Cash Balance	And Accounts	Ending
	Payable	Cash Balance
<hr/>		
\$ 4,889.64	\$ 0.00	\$ 4,889.64
112.47	0.00	112.47
22.16	0.00	22.16
315.22	0.00	315.22
143.03	0.00	143.03
3.94	0.00	3.94
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 5,486.46</u>	<u>\$ 0.00</u>	<u>\$ 5,486.46</u>

UNIFIED SCHOOL DISTRICT NO. 424
NOTES TO FINANCIAL STATEMENTS
June 30, 2010

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 424, Mullinville, Kansas is a municipal corporation governed by an elected seven member board. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The Recreation Commission of Unified School District No. 424 oversees the recreational activities of the District and is a component unit. The Recreation Commission can sue and be sued, but acquisition of real property by the Commission must be approved by the District. The District levies taxes for the Commission and bond issuances must be approved by the District. The primary government financial statements presented do not include the financial data of the Recreation Commission of Unified School District No. 424. The financial data of the Recreation Commission is available at the Recreation Commission's office.

B. FUND ACCOUNTING

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of Unified School District No. 424, Mullinville, Kansas for the year ended June 30, 2010:

GOVERNMENTAL FUNDS

General Funds--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

FIDUCIARY FUNDS:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private-purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

C. BASIS OF ACCOUNTING (Cont'd.)

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and money market accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

Vacation Policy:

The District grants all full-time twelve month employees vacation days. After the first year of employment, the employee will receive compensation for unused vacation time up to a maximum of ten days. Compensation for unused vacation time is paid at the end of each year, therefore, there is no potential liability for vacation leave as of June 30, 2010.

Personal or Business Leave:

The District grants each employee two days of personal or business leave each year. Any unused personal or business leave days are bought back by the District at a rate of \$65 per day at the end of the year. There is no potential liability for personal or business leave days as of June 30, 2010.

Sick Leave:

At the beginning of the year, each employee will be granted ten days of sick leave, accumulative up to a maximum of forty days. Employees are not compensated for unused sick leave, therefore, there is no potential liability for sick leave as of June 30, 2010.

F. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompany individual fund financial statements in order to provide an understanding of changes in the District's financial position and operation. Some prior year balances have been reclassified to conform with the current year presentation.

G. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

H. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

I. REIMBURSED EXPENSES

Unified School District No. 424, Mullinville, Kansas, records reimbursable expenditures (or expense) in the fund that makes the disbursement and records the reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

J. ESTIMATES

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General and Vocational Education Funds were amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds, and the following special revenue funds:

Contingency Reserve Fund	Safe / Drug Free Schools Fund
Title I Fund	Kan-Ed Grant Fund
Title II - A Fund	KLN Grant Fund
Title II - D Fund	School Preparedness Fund
REAP Grant Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The General and KLN Grant Funds showed a negative ending unencumbered cash balance of \$110,652.00 and \$2,435.78, respectively, for the year ending June 30, 2010. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law.

K.S.A. 72-6417(d) and K.S.A. 72-6434(d) requires the school district to record any payment of general state aid that is due to be paid during the month of June and is paid to the school district after June 30, as a receipt for the school year ending on June 30. The schedules on the following pages show the revenue as required by the statutes.

Note 3 - COMPLIANCE WITH KANSAS STATUTES (Cont'd.)

Statutory Revenues and Expenditures - Statutory and Budget
For the Year Ended June 30, 2010
GENERAL FUND

	Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 570,153.19	\$ 535,965.00	\$ 34,188.19
Delinquent Tax	0.00	2,823.00	(2,823.00)
Mineral Tax	1,236.48	7,000.00	(5,763.52)
Local Sources:			
Reimbursed Expenses	48,746.00	0.00	48,746.00
State Aid:			
Equalization Aid	901,911.00	930,359.00	(28,448.00)
Special Education Aid	59,331.00	95,000.00	(35,669.00)
Federal Aid:			
ARRA	<u>68,156.00</u>	<u>68,156.00</u>	<u>0.00</u>
Total Statutory Revenues	<u>1,649,533.67</u>	<u>\$ 1,639,303.00</u>	<u>\$ 10,230.67</u>
Expenditures			
Instruction	380,446.74	312,707.00	67,739.74
Student Support Services	0.00	500.00	(500.00)
Instructional Support Staff	14,937.47	14,800.00	137.47
General Administration	77,325.96	60,450.00	16,875.96
School Administration	47,075.36	45,750.00	1,325.36
Operations & Maintenance	57,569.21	84,200.00	(26,630.79)
Operations & Maint. (Transportation)	12,130.78	11,100.00	1,030.78
Transportation Supervision	61,431.99	62,700.00	(1,268.01)
Vehicle Operating Service	2,435.30	2,000.00	435.30
Vehicle & Maintenance Service	15,404.86	12,250.00	3,154.86
Community Service Operations	13,377.27	10,000.00	3,377.27
Operating Transfers	967,398.73	1,022,846.00	(55,447.27)
Adjustment to Comply with Legal Max	<u> </u>	<u>(38,515.00)</u>	<u>38,515.00</u>
Legal General Fund Budget	1,649,533.67	1,600,788.00	48,745.67
Adjustment for Qualifying Budget Credits	<u> </u>	<u>48,746.00</u>	<u>(48,746.00)</u>
Total Expenditures	<u>1,649,533.67</u>	<u>\$ 1,649,534.00</u>	<u>\$ (0.33)</u>
Revenue Over (Under) Expenditures	0.00		
Modified Unencumbered Cash, July 1, 2009	<u>0.00</u>		
Modified Unencumbered Cash, June 30, 2010	<u>\$ 0.00</u>		

Note 3 - COMPLIANCE WITH KANSAS STATUTES (Cont'd.)

Statutory Revenues and Expenditures - Statutory and Budget
For the Year Ended June 30, 2010
KPERS SPECIAL RETIREMENT FUND

	Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues			
State Aid:			
KPERS	\$ 51,755.87	\$ 56,149.00	\$ (4,393.13)
Total Statutory Revenues	<u>51,755.87</u>	<u>\$ 56,149.00</u>	<u>\$ (4,393.13)</u>
Expenditures			
Instruction:			
Employee Benefits	21,440.29	19,351.00	2,089.29
Instructional Support Staff:			
Employee Benefits	445.01	2,540.00	(2,094.99)
General Administration:			
Employee Benefits	1,000.00	4,445.00	(3,445.00)
School Administration:			
Employee Benefits	21,090.57	16,351.00	4,739.57
Other Support Services:			
Employee Benefits	2,500.00	2,286.00	214.00
Operations & Maintenance:			
Employee Benefits	2,680.00	4,826.00	(2,146.00)
Student Transportation Services:			
Employee Benefits	1,500.00	3,175.00	(1,675.00)
Food Service:			
Employee Benefits	<u>1,100.00</u>	<u>3,175.00</u>	<u>(2,075.00)</u>
Total Expenditures	<u>51,755.87</u>	<u>\$ 56,149.00</u>	<u>\$ (4,393.13)</u>
Revenue Over (Under) Expenditures	0.00		
Modified Unencumbered Cash, July 1, 2009	<u>0.00</u>		
Modified Unencumbered Cash, June 30, 2010	<u>\$ 0.00</u>		

Note 4 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk: State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2010.

At June 30, 2010 the District's carrying amount of deposits was \$1,213,176.44 and the bank balance was \$1,279,883.25. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,088.15 was covered by federal depository insurance and \$1,029,795.10 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General	At-Risk	K.S.A. 72-6428	\$ 19,226.13
General	Virtual Education	K.S.A. 72-6428	872,945.32
General	Special Education	K.S.A. 72-6428	59,331.00
General	Vocational Education	K.S.A. 72-6428	401.20
General	Contingency Reserve	K.S.A. 72-6428	15,495.08
Supplemental General	Virtual Education	K.S.A. 72-6433	197,491.71
Supplemental General	Food Service	K.S.A. 72-6433	13,769.13

Note 6 - DEFINED BENEFIT PENSION PLAN

Plan Description: The District contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Note 6 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amounts necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 8.57% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2010, 2009, and 2008 were \$248,468,186 (received as of June 30, 2010 was \$140,318,394 and the remaining balance due of \$108,149,792 was received by July 9, 2010), \$242,277,363, and \$200,815,154, respectively, equal to the required contributions for each year.

Note 7 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8 - RELATED PARTY TRANSACTIONS

The District purchased goods and services from Headrick's Plants & Pines, a company for which a Board member is one of the owners. The amount purchased during the year was \$710.33.

Note 9 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Instruction:				
Salaries	\$ 202,073.21	\$ 167,364.55	\$ 206,500.00	\$ (39,135.45)
Employee Benefits	41,207.94	42,221.28	42,500.00	(278.72)
Purchased Professional Services	3,694.00	148,063.49	4,000.00	144,063.49
Other Purchased Services	2,652.78	2,428.92	3,000.00	(571.08)
Supplies	14,350.48	10,892.64	15,000.00	(4,107.36)
Property (Equip & Furn)	4,176.57	70.00	5,000.00	(4,930.00)
Other	6,235.55	9,405.86	36,707.00	(27,301.14)
	<u>274,390.53</u>	<u>380,446.74</u>	<u>312,707.00</u>	<u>67,739.74</u>
Student Support Services:				
Supplies	383.91	0.00	500.00	(500.00)
	<u>383.91</u>	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>
Instructional Support Staff:				
Salaries	10,971.79	12,090.87	11,500.00	590.87
Employee Benefits	1,822.56	1,949.04	2,050.00	(100.96)
Supplies	1,011.35	842.74	1,250.00	(407.26)
Other	6.69	54.82	0.00	54.82
	<u>13,812.39</u>	<u>14,937.47</u>	<u>14,800.00</u>	<u>137.47</u>
General Administration:				
Salaries	22,809.12	18,099.54	23,500.00	(5,400.46)
Employee Benefits	3,895.63	2,936.90	4,700.00	(1,763.10)
Purchased Professional Services	9,428.21	9,789.14	10,000.00	(210.86)
Purchased Property Services	30.00	2,304.00	50.00	2,254.00
Other Purchased Services	11,009.54	30,865.56	12,000.00	18,865.56
Supplies	182.38	1,483.04	200.00	1,283.04
Property (Equip & Furn)	0.00	309.57	0.00	309.57
Other	9,786.17	11,538.21	10,000.00	1,538.21
	<u>57,141.05</u>	<u>77,325.96</u>	<u>60,450.00</u>	<u>16,875.96</u>

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	27,689.56	34,062.23	28,000.00	6,062.23
Employee Benefits	8,040.89	9,310.03	8,500.00	810.03
Other Purchased Services	4,960.33	3,030.57	5,250.00	(2,219.43)
Supplies	653.53	229.15	1,000.00	(770.85)
Property (Equip & Furn)	0.00	279.57	0.00	279.57
Other	2,561.57	163.81	3,000.00	(2,836.19)
	<u>43,905.88</u>	<u>47,075.36</u>	<u>45,750.00</u>	<u>1,325.36</u>
Operations & Maintenance:				
Salaries	58,221.04	37,854.98	59,000.00	(21,145.02)
Employee Benefits	9,187.71	3,710.79	9,500.00	(5,789.21)
Purchased Professional Services	50.00	0.00	100.00	(100.00)
Purchased Property Services	3,590.56	6,485.53	4,000.00	2,485.53
Other Purchased Services	1,014.90	617.97	1,500.00	(882.03)
Supplies	5,581.02	6,434.78	8,100.00	(1,665.22)
Property (Equip & Furn)	451.58	1,136.65	500.00	636.65
Other	1,422.38	1,328.51	1,500.00	(171.49)
	<u>79,519.19</u>	<u>57,569.21</u>	<u>84,200.00</u>	<u>(26,630.79)</u>
Transportation Supervision:				
Salaries	4,358.92	5,494.19	5,000.00	494.19
Employee Benefits	4,776.02	5,508.39	5,100.00	408.39
Other	521.50	1,128.20	1,000.00	128.20
	<u>9,656.44</u>	<u>12,130.78</u>	<u>11,100.00</u>	<u>1,030.78</u>
Vehicle Operating Service:				
Salaries	46,469.18	44,076.72	47,000.00	(2,923.28)
Employee Benefits	4,554.44	4,163.38	4,700.00	(536.62)
Other Purchased Services	6,526.00	7,347.00	7,000.00	347.00
Motor Fuel	3,158.73	5,844.89	4,000.00	1,844.89
	<u>60,708.35</u>	<u>61,431.99</u>	<u>62,700.00</u>	<u>(1,268.01)</u>
Vehicle & Maintenance Service:				
Supplies	1,590.51	2,435.30	2,000.00	435.30
	<u>1,590.51</u>	<u>2,435.30</u>	<u>2,000.00</u>	<u>435.30</u>

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2010
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

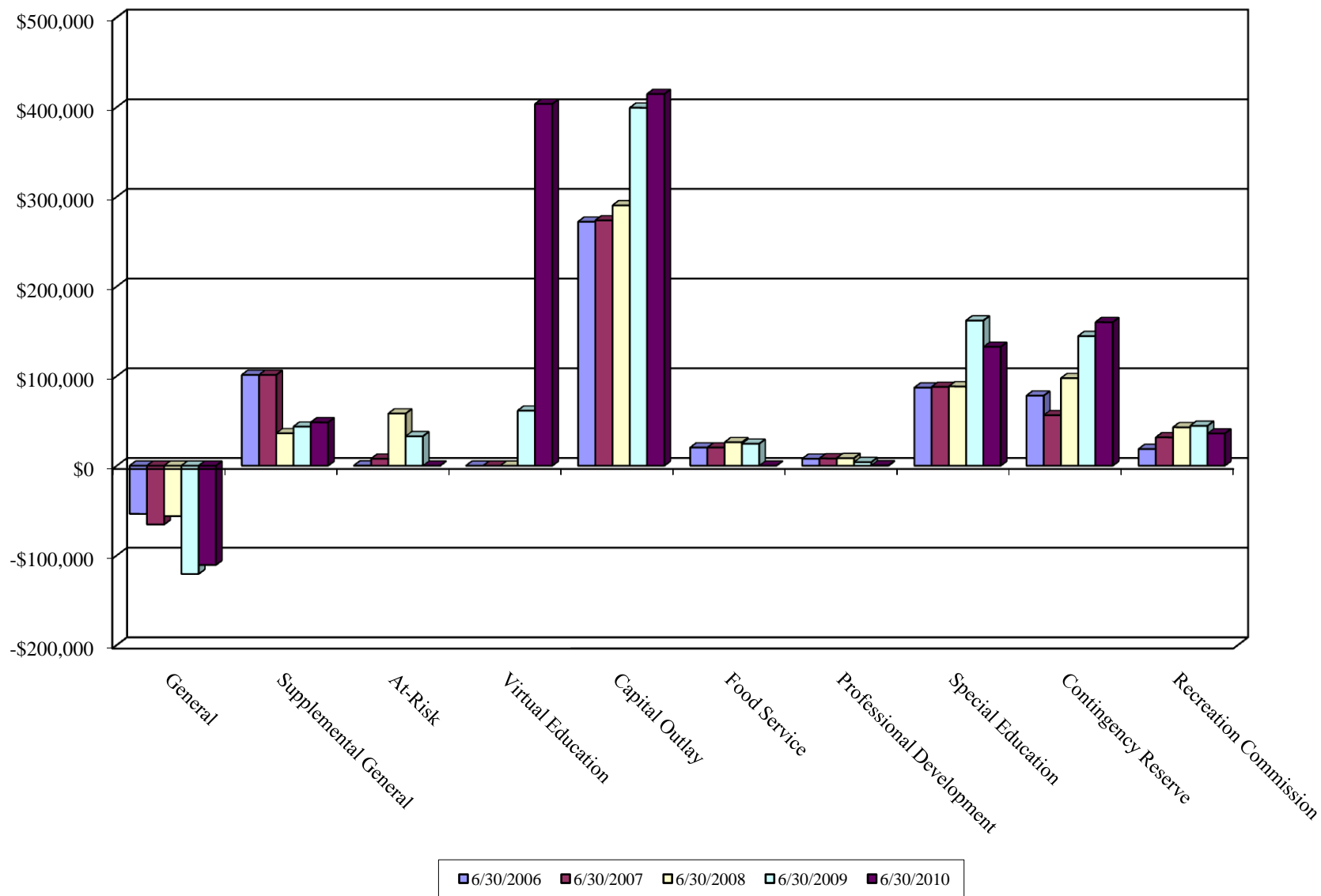
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Other Support Services:				
Salaries	9,400.06	13,038.48	10,000.00	3,038.48
Employee Benefits	1,629.20	1,861.13	2,250.00	(388.87)
Purchased Property Services	0.00	505.25	0.00	505.25
	<u>11,029.26</u>	<u>15,404.86</u>	<u>12,250.00</u>	<u>3,154.86</u>
Community Service Operations:				
Community Service Operations	10,073.71	13,377.27	10,000.00	3,377.27
	<u>10,073.71</u>	<u>13,377.27</u>	<u>10,000.00</u>	<u>3,377.27</u>
Operating Transfers:				
To At-Risk	15,000.00	19,226.13	117,135.00	(97,908.87)
To Virtual Education	653,458.00	872,945.32	778,575.00	94,370.32
To Food Service	26,000.00	0.00	31,000.00	(31,000.00)
To Parent Education	1,695.20	0.00	0.00	0.00
To Special Education	177,314.61	59,331.00	95,000.00	(35,669.00)
To Vocational Education	0.00	401.20	1,136.00	(734.80)
To Contingency Reserve	47,007.00	15,495.08	0.00	15,495.08
	<u>920,474.81</u>	<u>967,398.73</u>	<u>1,022,846.00</u>	<u>(55,447.27)</u>
Adjustment to Comply with Legal Max			(38,515.00)	38,515.00
Legal General Fund Budget	1,482,686.03	1,649,533.67	1,600,788.00	48,745.67
Adjustment for Qualifying Budget Credits			48,746.00	(48,746.00)
Total Expenditures	<u>\$ 1,482,686.03</u>	<u>\$ 1,649,533.67</u>	<u>\$ 1,649,534.00</u>	<u>\$ (0.33)</u>

UNIFIED SCHOOL DISTRICT NO. 424, MULLINVILLE, KANSAS
 OTHER PUBLIC ACTIVITIES
 PETTY CASH FUNDS
 Receipts, Disbursements and Balances

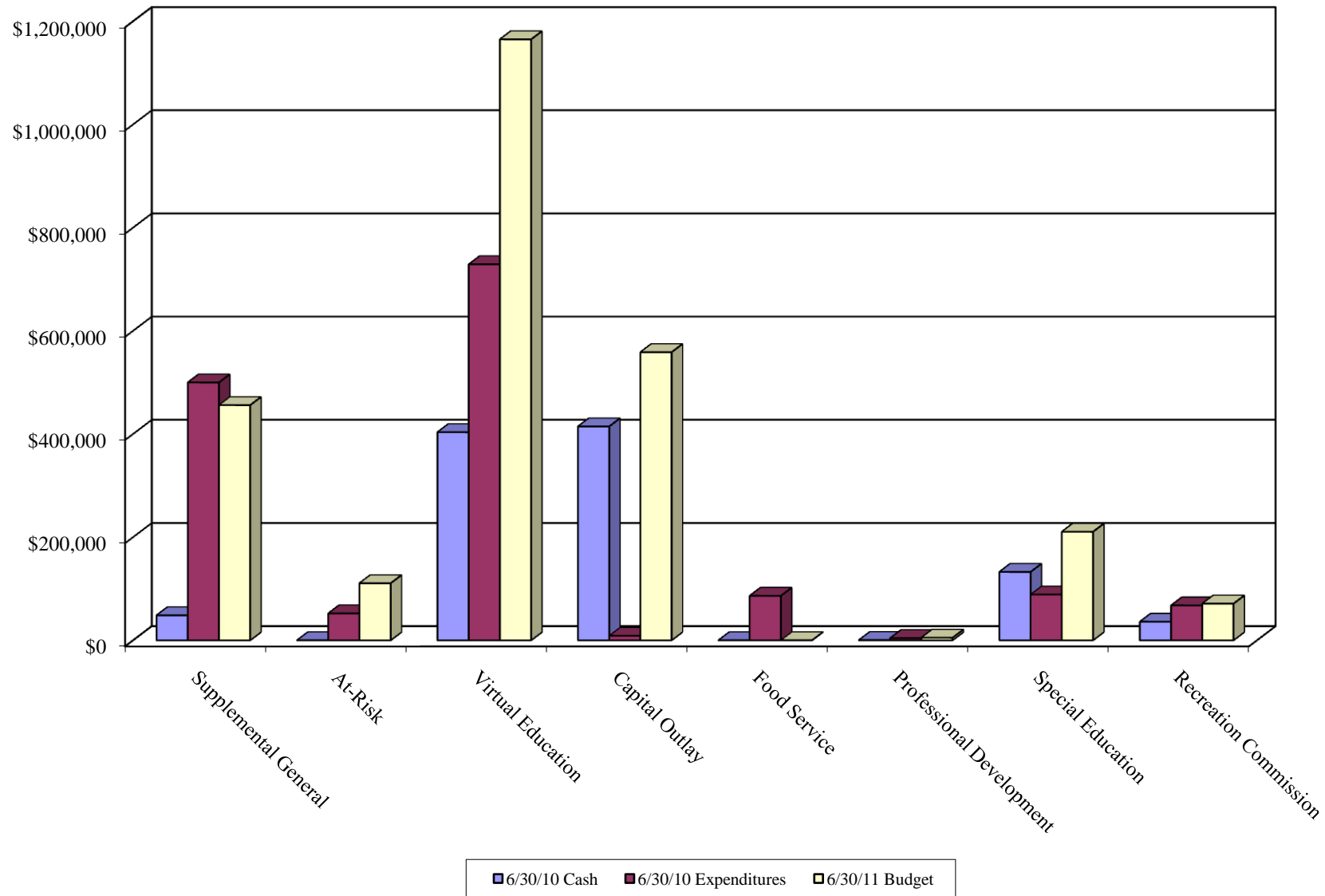
July 1, 2009 to June 30, 2010

	<u>Central Office</u>	<u>Student</u>	<u>Total</u>
Balance to be accounted for 07/01/09	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts			
Reimbursements from U.S.D. 424	<u>\$ 4,435.50</u>	<u>\$ 1,445.00</u>	<u>\$ 5,880.50</u>
Total Receipts	<u>4,435.50</u>	<u>1,445.00</u>	<u>5,880.50</u>
Disb., Encumbrances, & Transfers			
Reimbursable Items	<u>4,435.50</u>	<u>1,445.00</u>	<u>5,880.50</u>
Total Disb., Encumbrances, & Transfers	<u>4,435.50</u>	<u>1,445.00</u>	<u>5,880.50</u>
Balance to be accounted for 06/30/10	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>
CASH ACCOUNTED FOR:			
NOW Account - Haviland State Bank, Mullinville, KS			<u>\$ 0.00</u>
Total Cash Accounted For			<u><u>\$ 0.00</u></u>

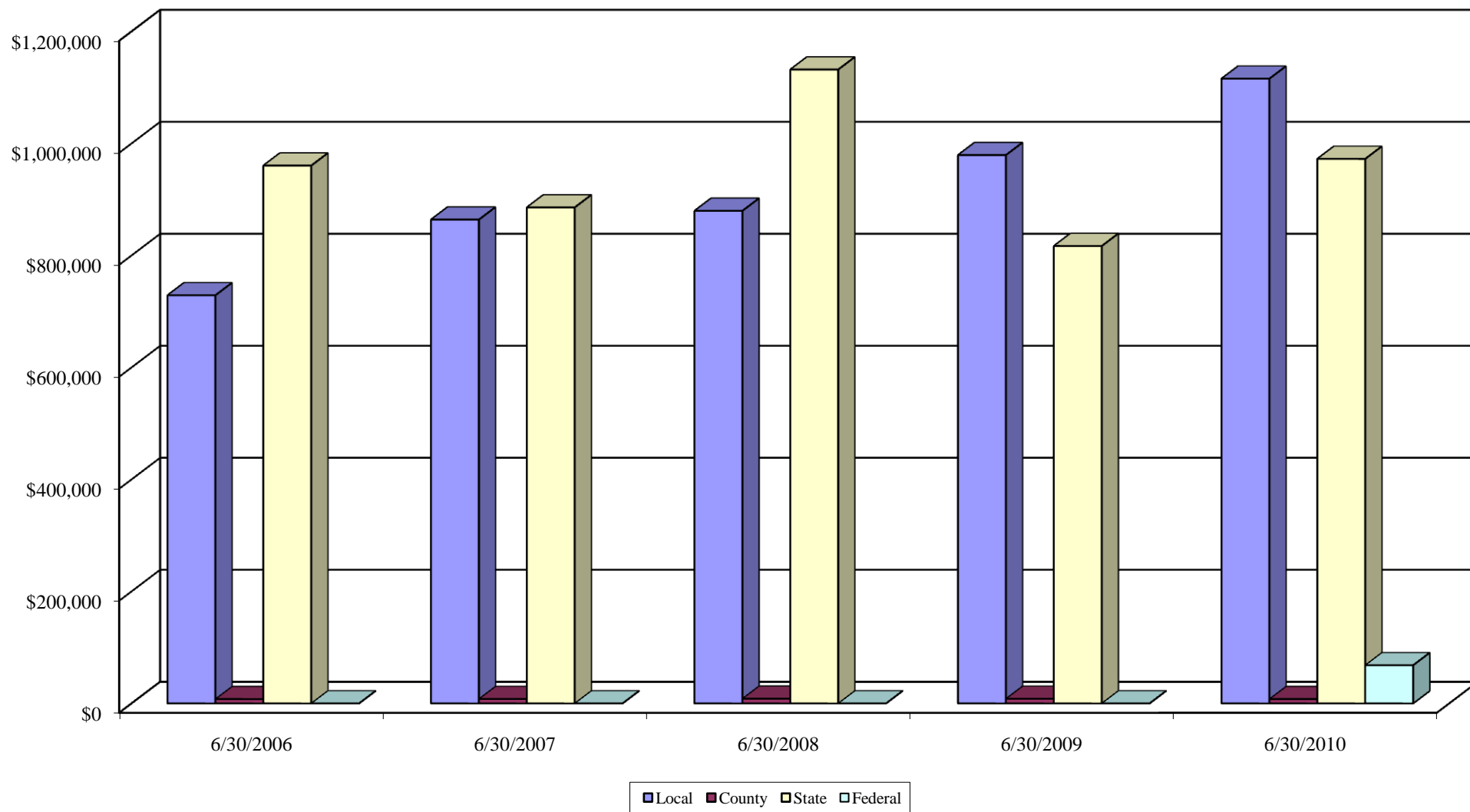
Unified School District No. 424
Mullinville, Kansas
Unencumbered Cash Balances - Selected Funds



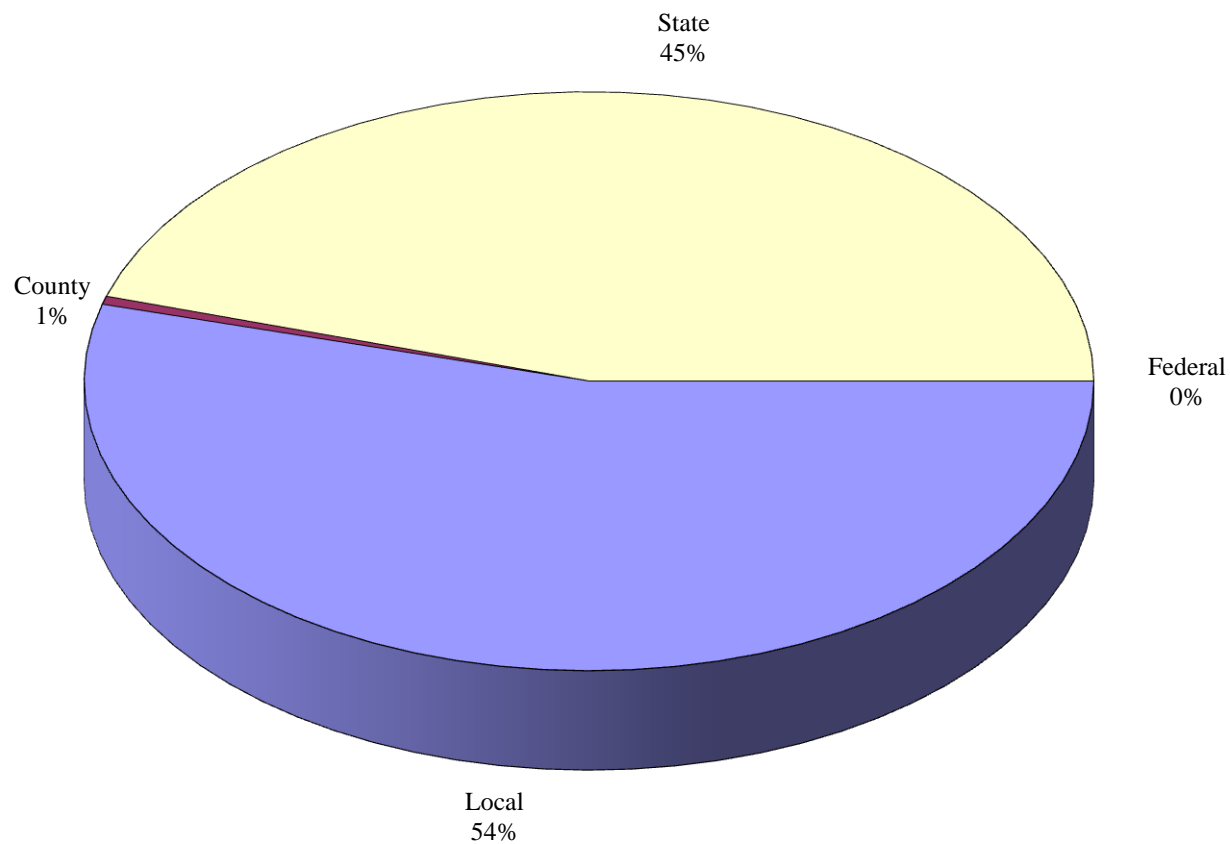
Unified School District No. 424
Mullinville, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Revenues

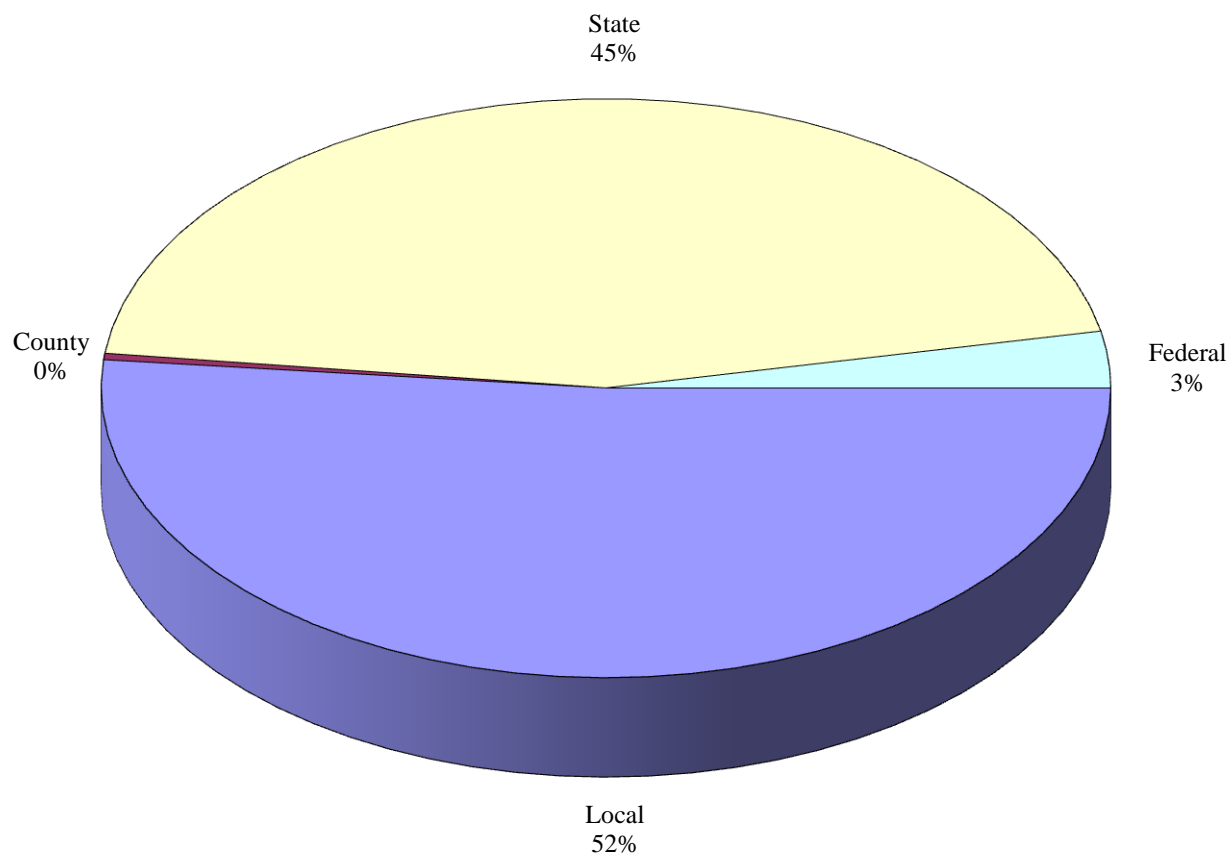


Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Revenues



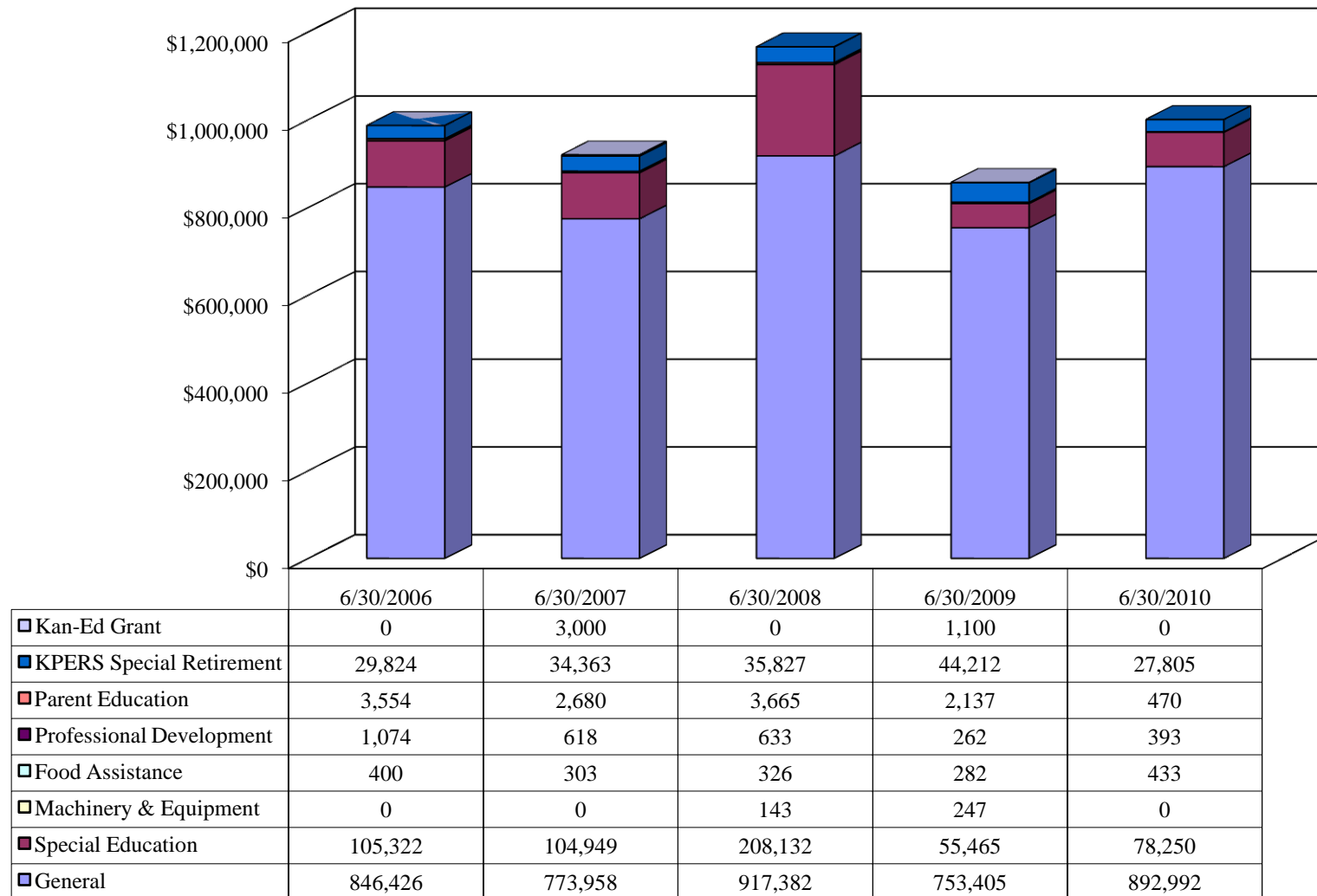
6/30/2009

Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Revenues

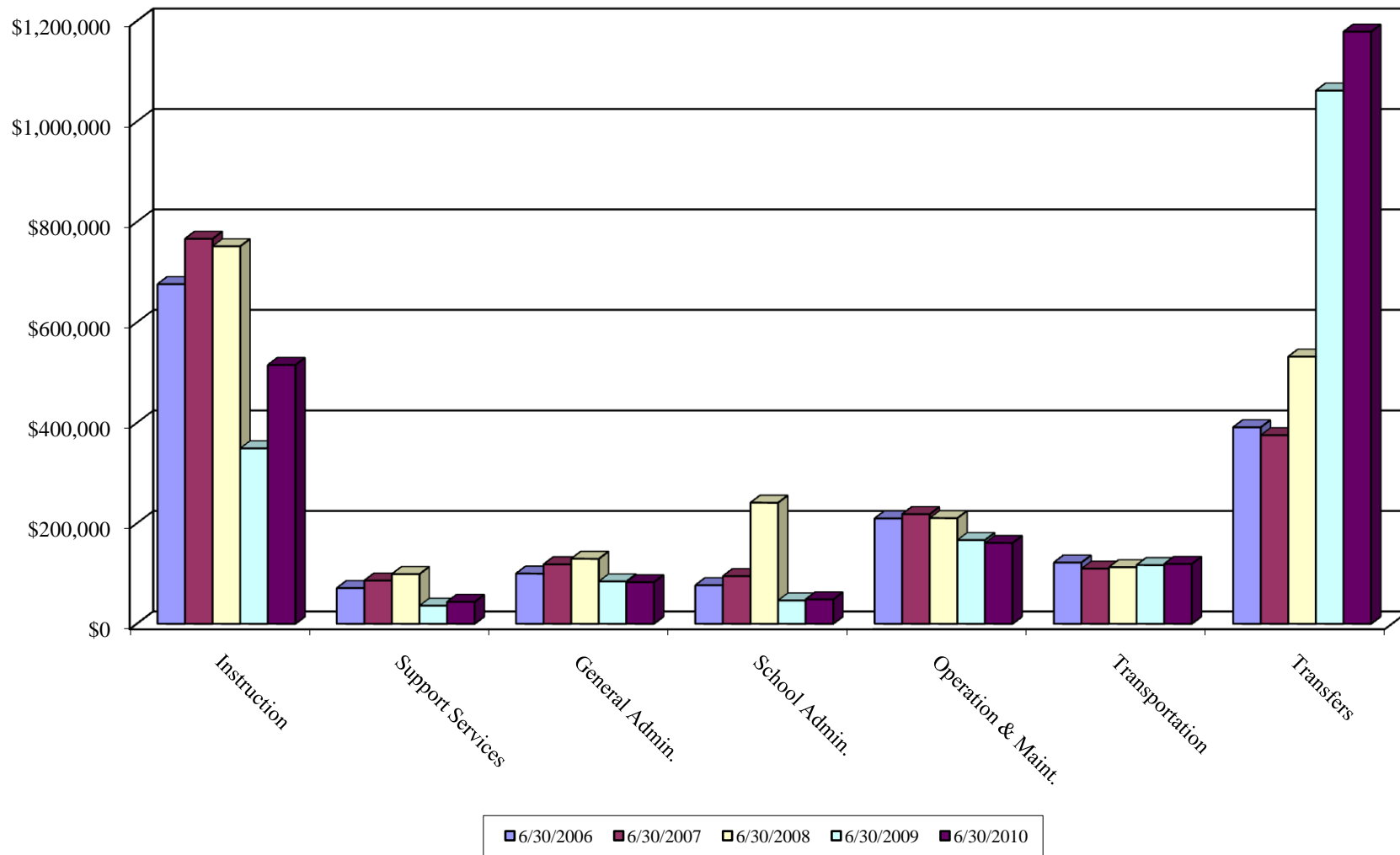


6/30/2010

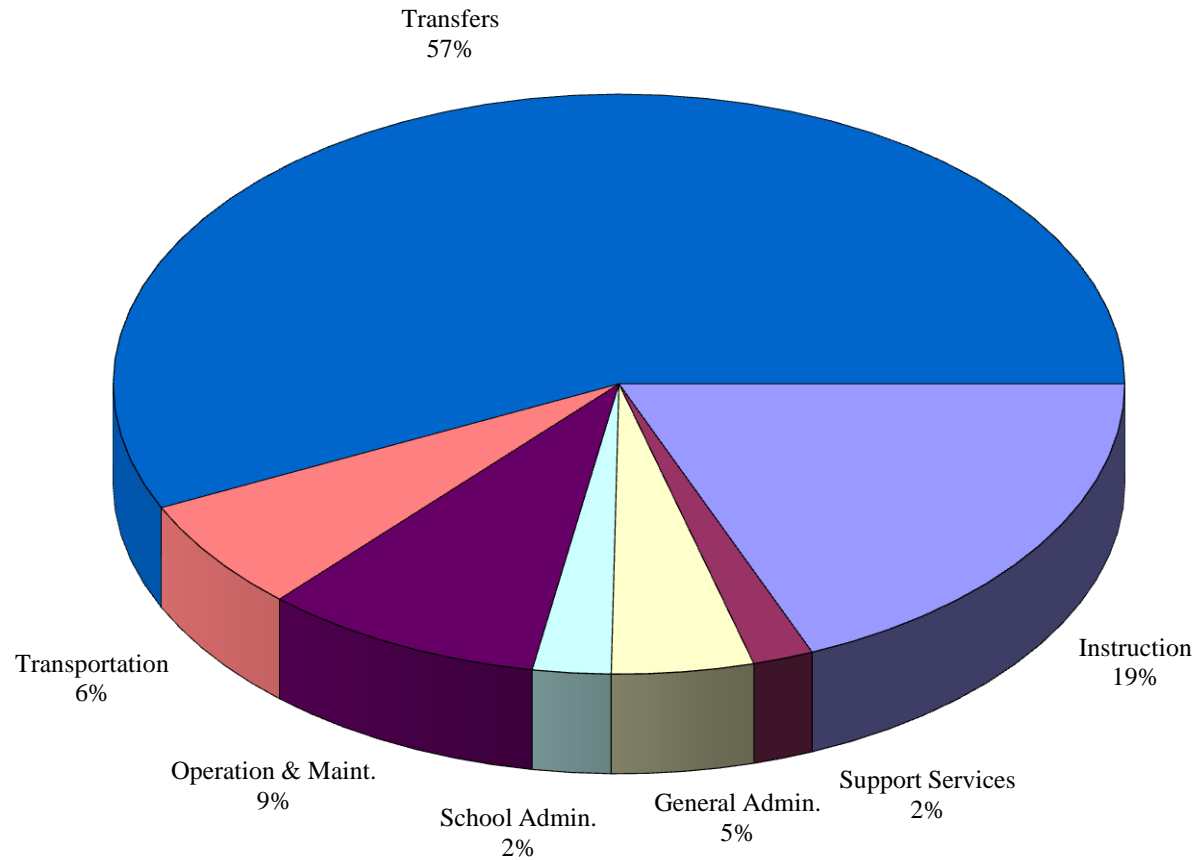
Unified School District No. 424
Mullinville, Kansas
State Aid



**Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Expenditures**

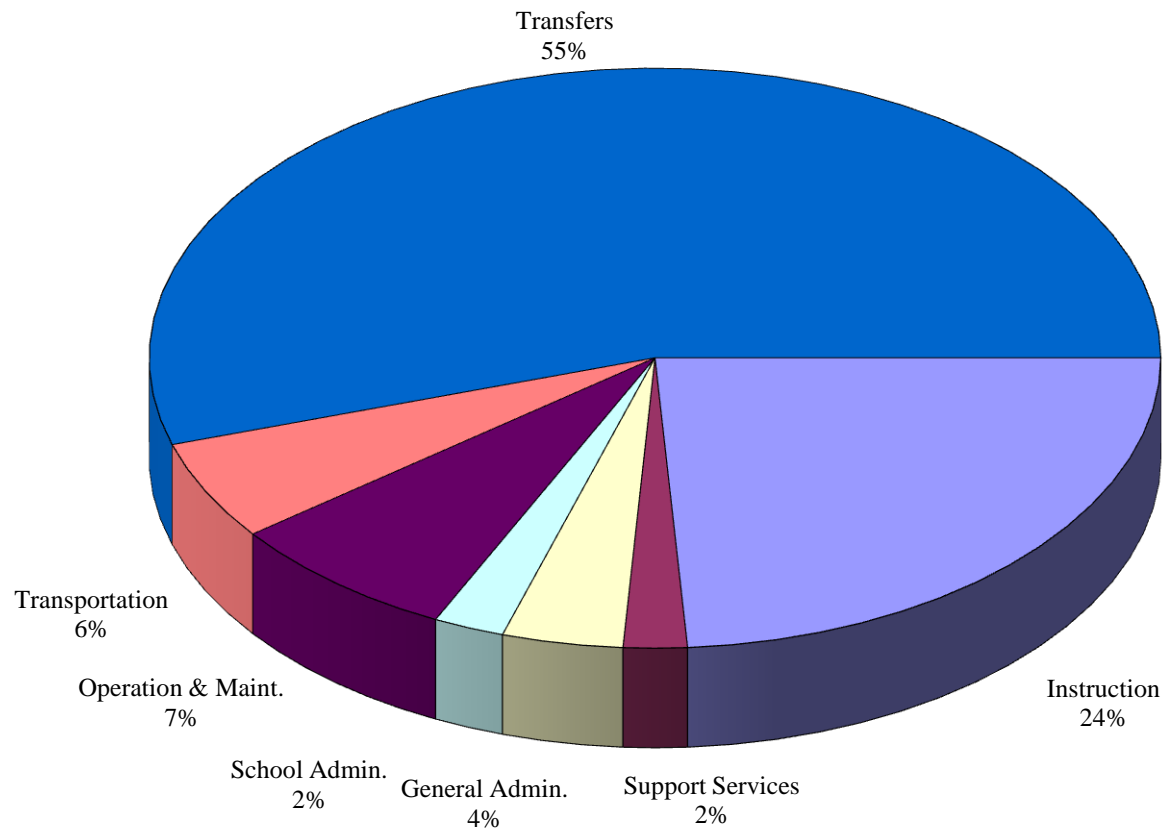


Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Expenditures



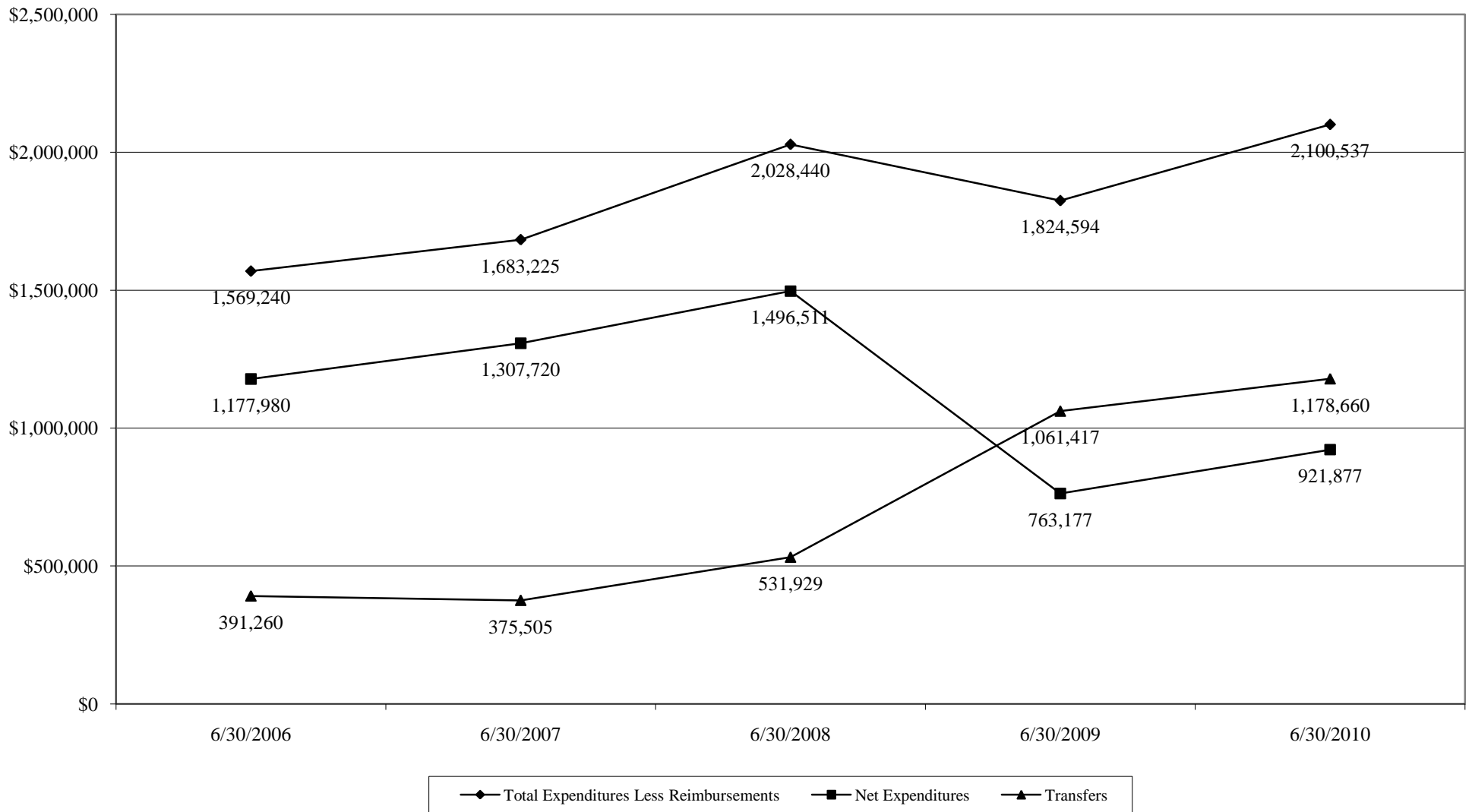
6/30/2009

Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Expenditures

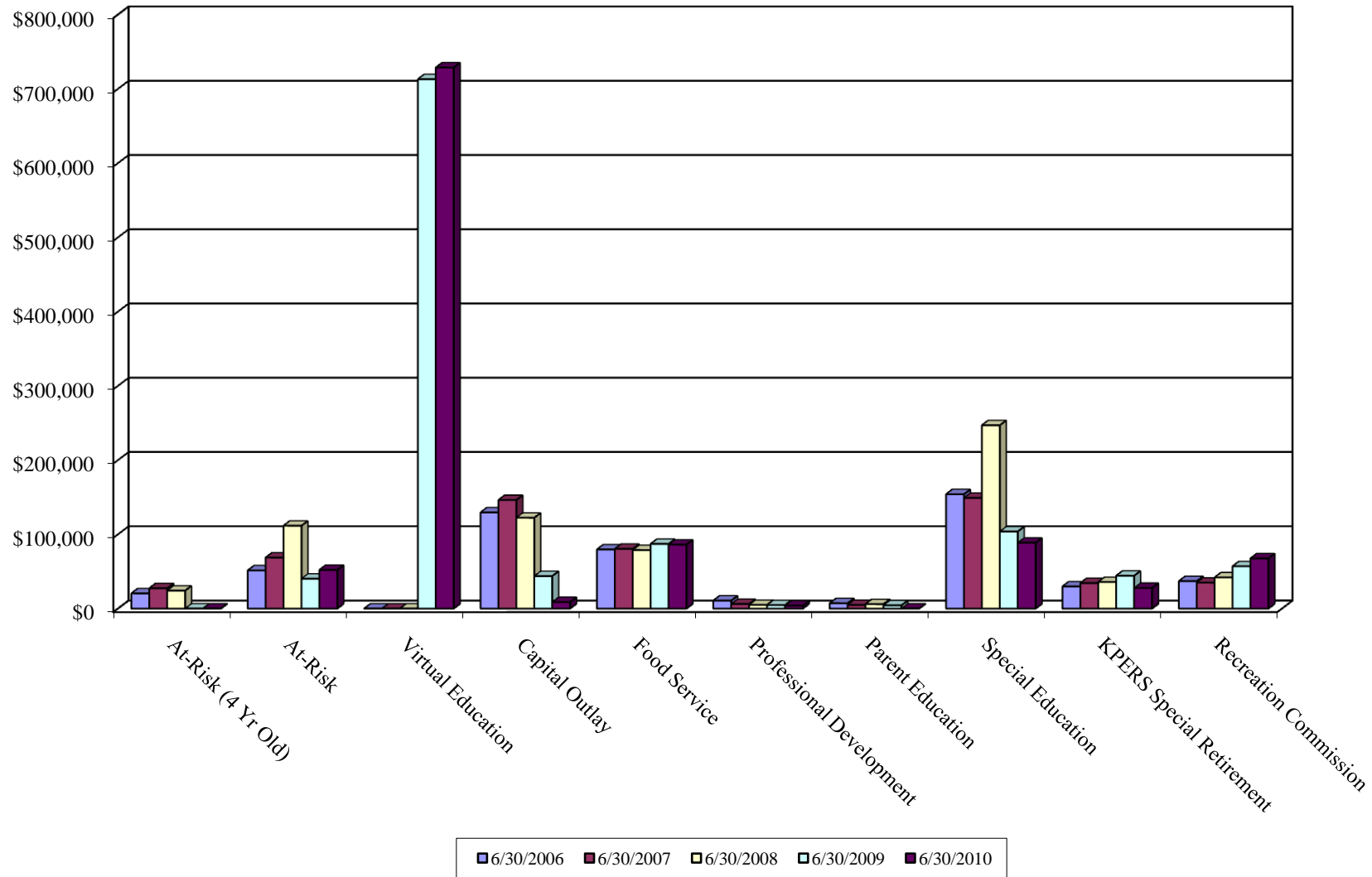


6/30/2010

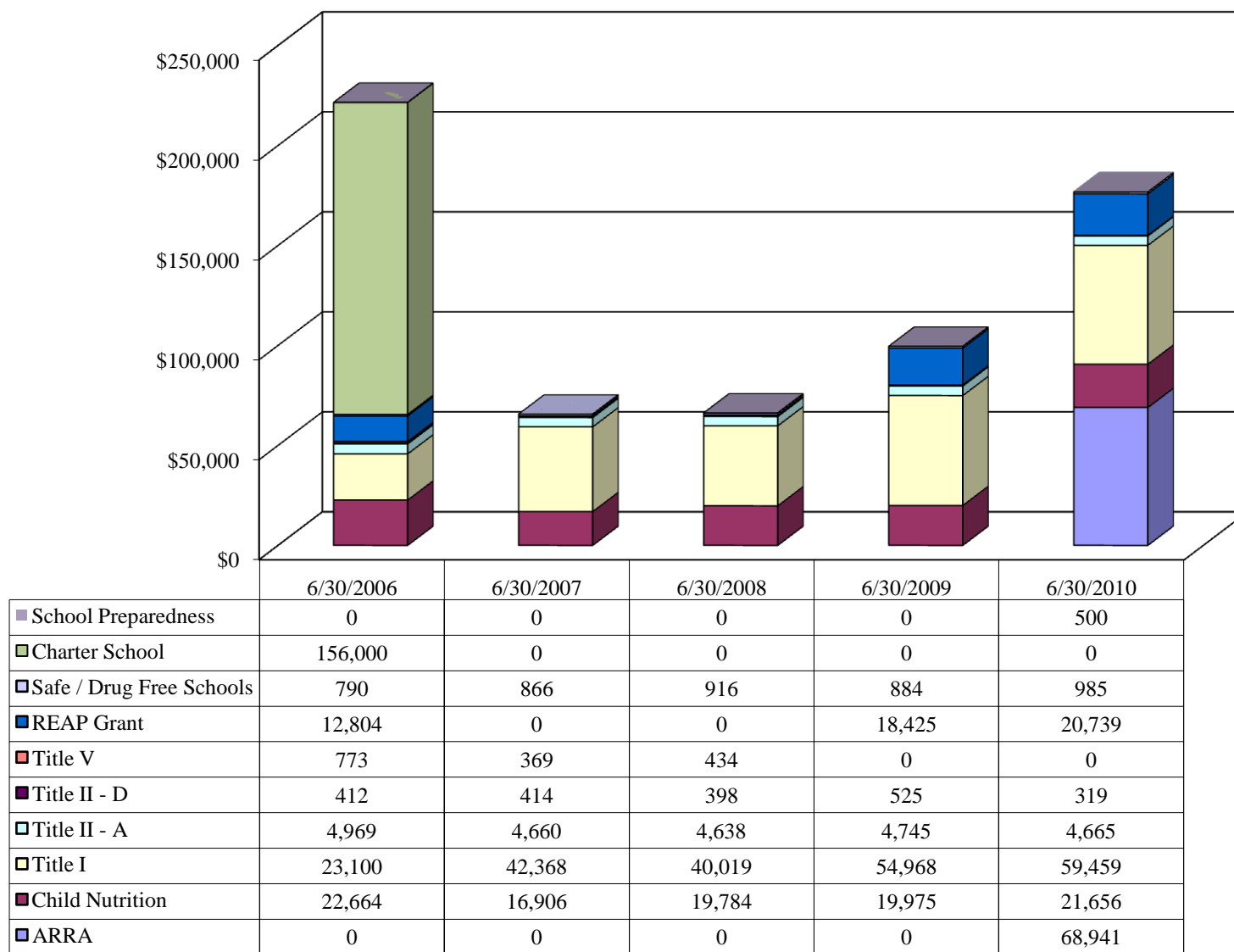
Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund Expenditures



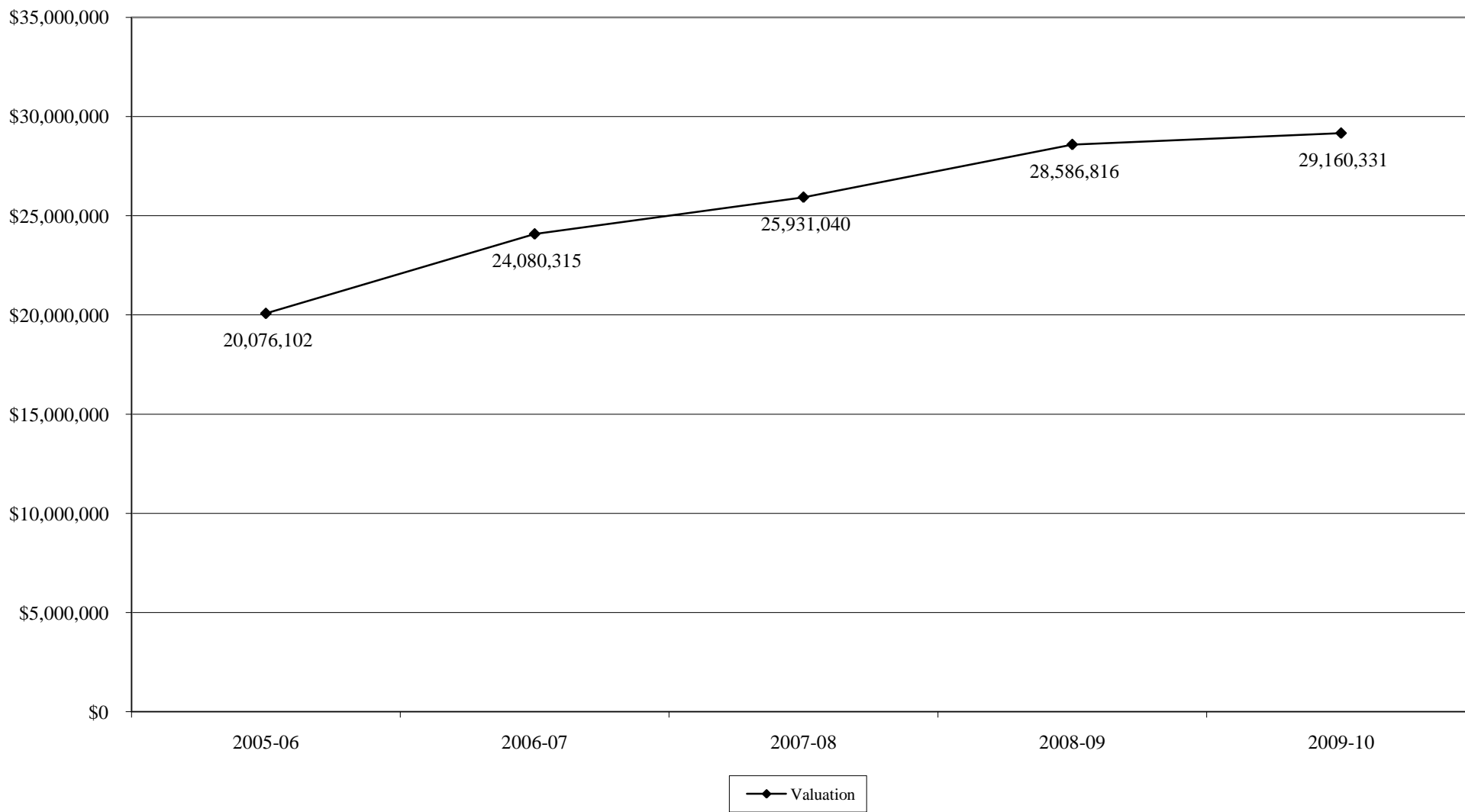
Unified School District No. 424
Mullinville, Kansas
Special Revenue Fund Expenditures - Selected Funds



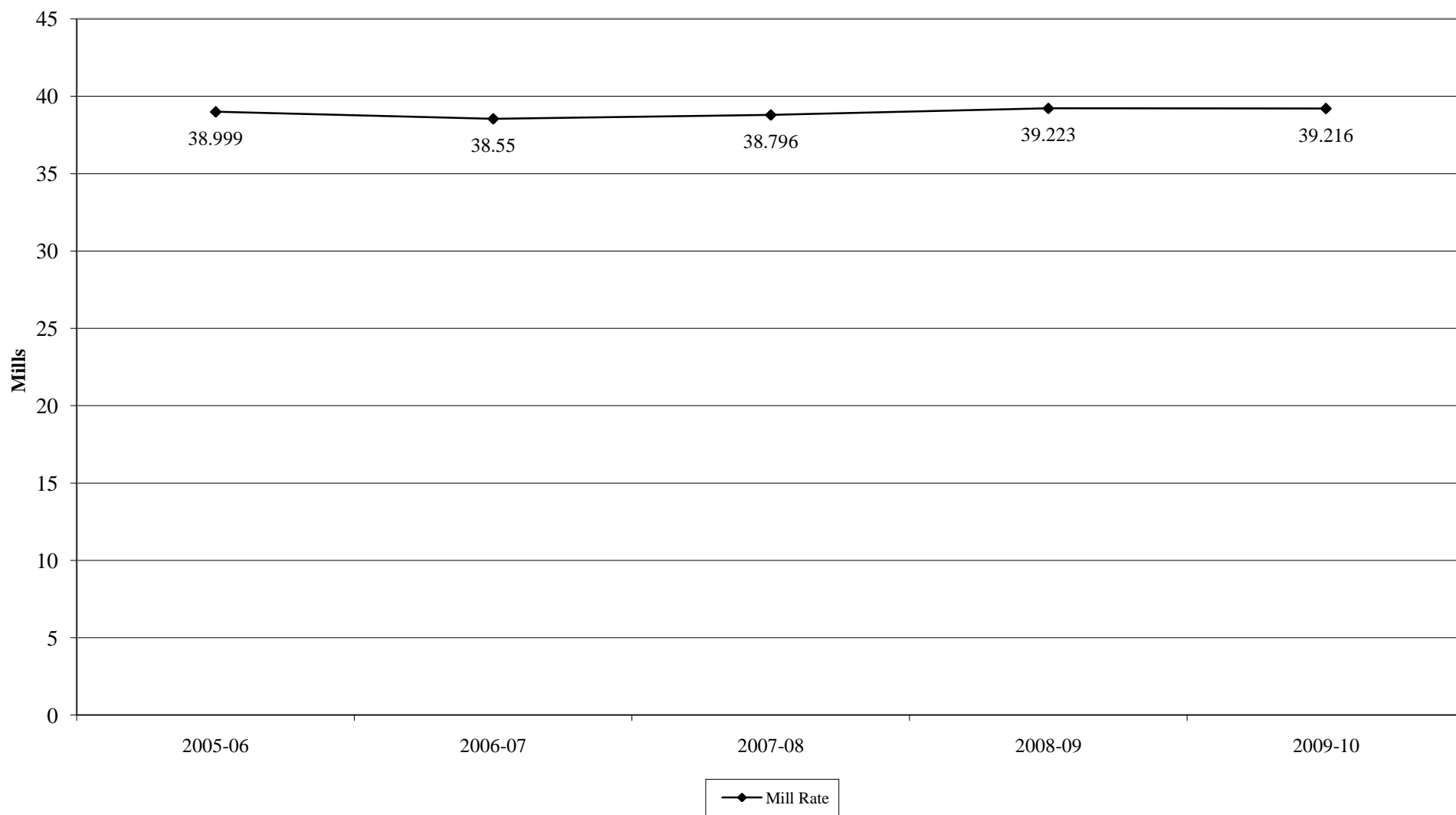
Unified School District No. 424
Mullinville, Kansas
Federal Aid



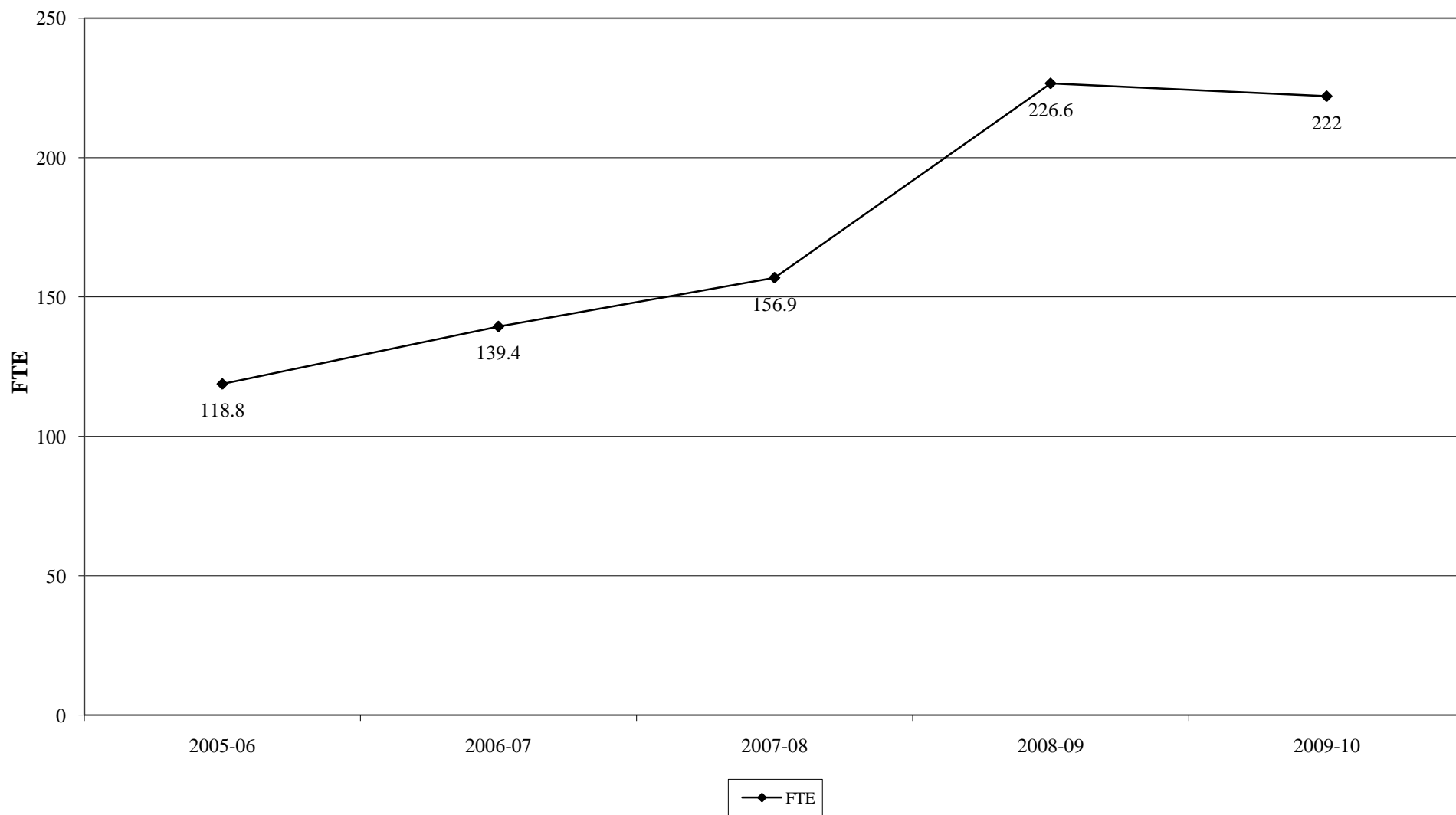
Unified School District No. 424
Mullinville, Kansas
Valuation



Unified School District No. 424
Mullinville, Kansas
Mill Rate



Unified School District No. 424
Mullinville, Kansas
FTE



Unified School District No. 424
Mullinville, Kansas
General & Supplemental General Fund
Expenditures per Pupil

